

2016

We, the undersigned, officers of

City of Winfield

- certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2016; and (3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

			2016 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	11,188,226	2,462,472	36,001
Debt Service	10-113		3,487,833	617,530	9,229
Library	12-1220		517,639	459,376	6,716
Special Liability	75-6110		210,164	123,032	1,799
Industrial Development	12-1617h		89,695	12,092	177
Special Highway			782,970		
Flood Control			15,250		
Alcohol and Drug Safety Action			750		
Special Parks and Recreation			120,000		
Special Alcohol and Drug			25,085		
Law Enforcement Trust			7,000		
Water Preservation			44,919		
Senior Citizens			8,340		
Convention and Tourism			133,569		
Cemetery Improvement			26,500		
Fairgrounds Improvement			80,000		
Streets Sales Tax			210,000		
Drug Task Force			28,400		
Electric Utility			29,110,647		
Gas Utility			5,475,331		
Water Utility			2,565,282		
Refuse Utility			1,376,032		
Wastewater Utility			2,143,344		
Stormwater Drainage			131,050		
Golf Course			644,229		
Management Services			3,094,250		
Operation Ctr Services			641,261		
Totals	xxxxxx		62,157,766	3,674,502	
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization Rebate					
Assisted by:					Nov 1 / 2015 Total Assessed Valuation

68,400,604

Submitted by:

Address:

Email:

Attest: REL AL

Attest: [Signature], 2015

County Clerk

Beck R. Walker Mayor

Raymond A. Brown Commissioner

Grenda K. Butler Commissioner

Governing Body

City of Winfield

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 3,632,130
2. Debt service levy in 2015 budget	- \$ 610,372
3. Tax levy excluding debt service	\$ 3,021,758

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ 756,064	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ 6,487,060	
5b. Personal property 2014	- 6,456,602	
5c. Increase in personal property (5a minus 5b)	+ 30,458	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2015		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2015	520,459	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	1,306,981	
9. Total estimated valuation July 1, 2015	67,553,040	
10. Total valuation less valuation adjustment (9 minus 8)	66,246,059	
11. Factor for increase (8 divided by 10)	0.01973	
12. Amount of increase (11 times 3)	+ \$ 59,617	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 3,081,375	
14. Debt service levy in this 2016 budget	617,530	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	3,698,905	
16. Consumer Price Index for all urban consumers for calendar year 2014	1.50%	
17. Consumer Price Index adjustment (3 times 16)	\$ 45,326	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication. (15 plus 17)	\$ 3,744,231	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Winfield

2016

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2015	Budget Tax Levy Amount for 2014	Allocation for Year 2016		
		MVT	RVT	16/20M Veh
General	2,433,618	331,464	4,603	2,328
Debt Service	610,372	83,134	1,155	584
Library	454,538	61,909	860	435
Special Liability	121,622	16,565	230	116
Industrial Development	11,980	1,632	23	11
TOTAL	3,632,130	494,704	6,871	3,474

County Treas Motor Vehicle Estimate 494,704
 County Treasurers Recreational Vehicle Estimate 6,871
 County Treasurers 16/20M Vehicle Estimate 3,474

Motor Vehicle Factor 0.13620
 Recreational Vehicle Factor 0.00189
 16/20M Vehicle Factor 0.00096

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2005A	12/15/2005	9/1/2021	3.70-4.30	885,000	475,000	3/1 & 9/1	9/1	19,752	60,000	17,352	60,000
2005B refunding	12/15/2005	9/1/2019	3.35-4.00	2,130,000	905,000	3/1 & 9/1	9/1	35,552	185,000	28,522	185,000
2006A	10/1/2006	9/1/2021	3.60-4.50	1,115,000	440,000	3/1 & 9/1	9/1	16,843	125,000	16,843	125,000
2008A	12/15/2008	9/1/2026	3.625-4.3	4,525,000	2,960,000	3/1 & 9/1	9/1	120,468	365,000	120,468	365,000
2010A	9/15/2010	3/1/2025	2.00-3.10	8,535,000	5,815,000	3/1 & 9/1	3/1	137,572	694,999	123,622	700,000
2012-A	8/2/2012	09-01-208	0.80-1.60	1,520,000	855,000	3/1 & 9/1	9/1	10,620	340,000	7,050	170,000
Total G.O. Bonds					11,450,000			340,807	1,769,999	313,857	1,605,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
2014 Temporary Notes	11/25/2014	8/1/2014	.80-.90	8,075,000	8,075,000		8/1		8,075,000		
Total Other					8,075,000			0	8,075,000	0	0
Total Indebtedness					19,525,000			340,807	9,844,999	313,857	1,605,000

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2016

Library found in: City of Winfield
Cowley County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem	\$454,538	\$459,376
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$62,718	\$61,909
Recreational Vehicle Tax	\$822	\$860
16/20M Vehicle Tax	\$376	\$435
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$518,454	\$522,580
Difference in Total Taxes:	\$4,126	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$66,774,924	\$67,553,040
Did Assessed Valuation Decrease?	No	
Levy Rate	6.807	6.800
Difference in Levy Rate:	(0.007)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Winfield

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	416,913	419,631	436,842
Receipts:			
Ad Valorem Tax	2,320,278	2,433,618	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	110,656	1,333	
Motor Vehicle Tax	332,392	334,000	331,464
Recreational Vehicle Tax	4,529	4,315	4,603
16/20M Vehicle Tax			2,328
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Payment in Lieu of Taxes	2,903	4,200	5,000
Sales Tax			
Local Alcoholic Liquor	19,881	25,125	25,500
EMS Fees	285,791	700,000	700,000
Local Sales Tax	1,920,126	1,900,000	1,900,000
Franchise Tax	183,701	172,000	180,000
Sales tax- Library	265,483	550,000	84,517
Sales tax- City of Winfield	0	250,000	715,483
Licenses	30,615	29,000	26,775
Permits	139,684	127,850	126,650
Intergovernmental Revenue	390,232	380,200	381,200
Fees/Services	466,762	411,730	428,546
Fines	94,809	98,350	125,000
Rents	103,203	104,000	104,000
Transfer from Electric	1,798,870	2,113,500	2,182,500
Transfer from Gas	525,128	609,800	609,800
Transfer from Water	123,029	143,000	143,550
Transfer from Refuse	83,421	65,700	90,700
Transfer from CIP (levee mtnce)	75,000	75,000	75,000
Prior yr encumbrance cancel	10,976	0	0
Transfer from Wastewater	35,000	0	0
Interest	4,027	2,500	2,500
Sale of scrap	293	500	500
Sale of Equipment	17,135	0	0
Bulk Water sales	326	250	250
Reimbursement for Services	2,083	24,000	24,000
EMS Acquisition	40,770	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous	43,430	12,691	19,046
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,430,533	10,572,662	8,288,912
Resources Available:	9,847,446	10,992,293	8,725,754

City of Winfield

City of Winfield

2016

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Municipal Court			
Salaries	67,779	66,492	68,473
Contractual	2,486	3,410	3,900
Commodities	709	400	400
Other Charges	130	25	25
Total	71,104	70,327	72,798
Community Development			
Salaries	262,358	274,704	279,890
Contractual	55,651	52,690	50,340
Commodities	6,107	7,306	10,780
Capital Outlay	1,357	800	5,000
Transfers	0	10,000	10,000
Other	(23)	250	250
Total	325,450	345,750	356,260
Police			
Salaries	1,989,702	2,146,433	2,269,404
Contractual	84,221	83,632	86,332
Commodities	190,373	213,571	215,813
Capital Outlay	114,269	123,705	125,200
Transfers	15,000	15,000	0
Other	35,269	37,980	39,230
Total	2,428,834	2,620,321	2,735,979
Fire			
Salaries	1,957,259	2,145,731	2,392,925
Contractual	80,385	92,719	102,481
Commodities	121,346	131,145	136,727
Capital Outlay	56,464	129,844	232,344
Debt	120,889	120,890	120,890
Other	645	1,780	2,080
Total	2,336,988	2,622,109	2,987,447
BMS			
Contractual	89,582	117,900	117,100
Commodities	83,175	98,500	97,600
Capital Outlay	5,901	0	42,623
Other	3,991	140	200
Total	182,649	216,540	257,523
City Lake			
Salaries	157,482	163,961	172,705
Contractual	35,191	37,470	43,070
Commodities	76,813	83,442	89,025
Capital Outlay	18,774	14,125	25,800
Other	212	250	1,500
Total	288,472	299,248	332,100
Parks and Recreation			
Salaries	424,067	418,539	443,042
Contractual	206,680	191,800	196,800
Commodities	151,701	165,448	169,036
Capital Outlay	9,560	42,924	31,000
Transfers	10,000	0	0
Other	97	400	500
Total	802,105	819,111	840,378
Cemetery			
Salaries	123,314	128,253	131,102
Contractual	2,484	7,630	7,655
Commodities	32,299	36,739	37,648
Transfers	0	30,000	20,000
Other	137	305	305
Total	158,234	202,927	196,710
Page 1 - Total	6,593,836	7,196,333	7,779,195

City of Winfield

2016

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Aquatic Center			
Salaries	91,415	99,259	92,023
Contractual	35,330	35,700	36,350
Commodities	33,422	55,060	56,310
Capital Outlay	0	22,000	10,000
Other	0	300	300
Total	160,167	212,319	194,983
Public Parking			
Salaries	5,505	5,410	7,007
Contractual	55	150	150
Commodities	1,737	4,762	4,758
Other	0	5,000	5,000
Total	7,297	15,322	16,915
Administrative			
Contractual	229,774	202,448	202,448
Commodities	403,781	448,569	452,478
Transfer to Other Funds	1,519,165	2,046,700	2,046,700
Other	259,520	143,188	139,188
Total	2,412,240	2,840,905	2,840,814
Baden Square			
Salaries	26,594	33,238	33,956
Contractual	164,295	143,780	146,030
Commodities	31,386	31,554	32,742
Capital Outlay	32,000	0	0
Transfers	0	82,000	25,000
Total	254,275	290,572	237,728
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	2,833,979	3,359,118	3,290,440
Page 1 -Total	6,593,836	7,196,333	7,779,195
Grand Total	9,427,815	10,555,451	11,069,635

(Note: Should agree with general sub-totals.)

City of Winfield

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	454,282	290,585	682,004
Receipts:			
Ad Valorem Tax	591,301	610,372	XXXXXXXXXXXXXXXXXX
Delinquent Tax	28,266		
Motor Vehicle Tax	84,463	83,914	83,134
Recreational Vehicle Tax	1,151	1,099	1,155
16/20M Vehicle Tax	770	503	584
Other governments' debt payment	12,812	12,812	26,377
special assessments	223,940	220,750	222,581
Transfers from other funds	1,357,646	1,462,426	1,161,143
Debt Proceeds	8,083,542	8,730,000	700,000
Interest on Idle Funds	2,631	550	550
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,386,522	11,122,426	2,195,524
Resources Available:	10,840,804	11,413,011	2,877,528
Expenditures:			
Debt redemption	7,423,045	9,959,807	2,558,932
Contingency			200,550
Debt Issuance	32,778	32,000	20,000
Transfers	3,085,000	730,000	700,000
Neighborhood Revitalization Rebate	9,396	9,200	8,351
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,550,219	10,731,007	3,487,833
Unencumbered Cash Balance Dec 31	290,585	682,004	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	7,482,609	2,372,180	3,487,833
		Non-Appropriated Balance	7,225
		Total Expenditure/Non-Appr Balance	3,495,058
		Tax Required	617,530
		Delinquent Comp Rate:	0.0%
		Amount of 2015 Ad Valorem Tax	617,530

See Tab A See Tab C

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	17,380	0
Receipts:			
Ad Valorem Tax	441,928	454,538	XXXXXXXXXXXXXXXXXX
Delinquent Tax	20,600	0	
Motor Vehicle Tax	61,593	62,718	61,909
Recreational Vehicle Tax	839	822	860
16/20M Vehicle Tax	564	376	435
Payments in lieu of taxes	0	300	
Sales Tax	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	525,524	518,754	63,204
Resources Available:	525,524	536,134	63,204
Expenditures:			
Library Distributions	501,121	512,663	511,420
Prior year collections		17,380	0
		0	
Neighborhood Revitalization Rebate	7,023	6,091	6,219
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	508,144	536,134	517,639
Unencumbered Cash Balance Dec 31	17,380	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	501,121	1,028,704	517,639
		Non-Appropriated Balance	4,941
		Total Expenditure/Non-Appr Balance	522,580
		Tax Required	459,376
		Delinquent Comp Rate:	0.0%
		Amount of 2015 Ad Valorem Tax	459,376

See Tab A

City of Winfield

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	136,745	2,138	5,798
Receipts:			
Ad Valorem Tax	116,297	121,622	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,532	0	
Motor Vehicle Tax	16,579	16,502	16,565
Recreational Vehicle Tax	226	216	230
16/20M Vehicle Tax	151	50	116
Payments in lieu of taxes			
Transfer		75,000	75,000
Interest on Idle Funds	345	500	
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	139,130	213,890	91,911
Resources Available:	275,875	216,028	97,709
Expenditures:			
Contractual	8,300	3,600	3,200
Commodities	176,373	135,000	130,000
Other			
Capital Outlay	87,216	70,000	70,000
Contingencies			5,300
Neighborhood Revitalization Rebate	1,848	1,630	1,664
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	273,737	210,230	210,164
Unencumbered Cash Balance Dec 31	2,138	5,798	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	310,836	204,310	210,164
		Non-Appropriated Balance	10,577
		Total Expenditure/Non-Appr Balance	220,741
		Tax Required	123,032
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			123,032

Adopted Budget Industrial Development	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	20,635	33,597	33,974
Receipts:			
Ad Valorem Tax	11,534	11,980	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	581		
Motor Vehicle Tax	1,686	1,631	1,632
Recreational Vehicle Tax	23	21	23
16/20M Vehicle Tax	15	10	11
Transfer from Electric fund	25,000	25,000	25,000
Transfer from Gas fund	20,000	20,000	20,000
Payments in lieu of Taxes			
Interest on Idle Funds	139	75	75
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	58,978	58,717	46,741
Resources Available:	79,613	92,314	80,715
Expenditures:			
Contractual	5,000	7,540	12,450
Other	40,833	50,681	50,681
Contingencies			26,400
Neighborhood Revitalization Rebate	183	119	164
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	46,016	58,340	89,695
Unencumbered Cash Balance Dec 31	33,597	33,974	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	63,250	71,991	89,695
		Non-Appropriated Balance	3,112
		Total Expenditure/Non-Appr Balance	92,807
		Tax Required	12,092
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			12,092

City of Winfield

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	20,283	46,455	80,197
Receipts:			
State of Kansas Gas Tax	319,639	320,650	321,100
County Transfers Gas	52,059	48,750	49,020
Connecting Link Programs	60,618	60,000	60,000
KDOT reimb for KLINK	0	0	200,000
Federal Exchange from KDOT		27,000	0
Refund of Expenditures	0	0	15,000
Temp Note Proceeds	0	0	0
Transfer from general fund	285,000	285,000	285,000
Interest on Idle Funds	233		
Miscellaneous	-6	1,300	1,550
Does miscellaneous exceed 10% Total Rec			
Total Receipts	717,543	742,700	931,670
Resources Available:	737,826	789,155	1,011,867
Expenditures:			
Personal Services	390,955	393,494	390,218
Contractual Services	37,454	46,950	42,100
Commodities	200,644	224,014	228,122
Other Charges	186	530	530
Capital Outlay	62,132	43,970	122,000
Debt Redemption			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	691,371	708,958	782,970
Unencumbered Cash Balance Dec 31	46,455	80,197	228,897
2014/2015/2016 Budget Authority Amount:	783,084	950,276	782,970

Adopted Budget

Flood Control	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	49,287	49,368	44,293
Receipts:			
Interest on Idle Funds	135	175	175
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	135	175	175
Resources Available:	49,422	49,543	44,468
Expenditures:			
Contractual Services	0	250	10,250
Commodities	54	5,000	5,000
Other Charges			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	54	5,250	15,250
Unencumbered Cash Balance Dec 31	49,368	44,293	29,218
2014/2015/2016 Budget Authority Amount:	15,250	15,250	15,250

City of Winfield

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Alcohol and Drug Safety Action	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	841	878	836
Receipts:			
Transfer from General fund	35	200	200
Interest on Idle Funds	2	8	8
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37	208	208
Resources Available:	878	1,086	1,044
Expenditures:			
Commodities	0	250	750
Cap outlay	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	250	750
Unencumbered Cash Balance Dec 31	878	836	294
2014/2015/2016 Budget Authority Amount:	750	750	750

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	123,077	136,149	114,849
Receipts:			
Rents	13,843	14,000	14,500
Alcoholic Beverage Tax	15,331	21,000	21,000
Contributions to city	10,743	0	0
Interest on Idle Funds	373	200	200
Miscellaneous	0	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,290	36,700	37,200
Resources Available:	163,367	172,849	152,049
Expenditures:			
Contractual Services			
Capital Outlay	27,218	28,000	20,000
Contingency		20,000	90,000
Transfers	0	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	27,218	58,000	120,000
Unencumbered Cash Balance Dec 31	136,149	114,849	32,049
2014/2015/2016 Budget Authority Amount:	120,000	120,000	120,000

City of Winfield

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol and Drug	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	19,730	31,097	30,023
Receipts:			
Alcoholic Beverage Tax	25,225	21,000	21,000
Contributions to City		2,500	2,500
Interest on Idle Funds	60	5	15
Miscellaneous	1,771	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	27,056	23,505	23,515
Resources Available:	46,786	54,602	53,538
Expenditures:			
Personal Services	15,689	24,479	24,985
Contractual Services			
Commodities		100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,689	24,579	25,085
Unencumbered Cash Balance Dec 31	31,097	30,023	28,453
2014/2015/2016 Budget Authority Amount:	23,042	24,579	25,085

Adopted Budget

Law Enforcement Trust	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	14,082	14,877	13,637
Receipts:			
Drug Seizure Distributions	760	2,750	2,750
Interest on Idle Funds	35	10	10
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	795	2,760	2,760
Resources Available:	14,877	17,637	16,397
Expenditures:			
Contractual Services		2,000	2,000
Capital Outlay		2,000	5,000
Contingency			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	4,000	7,000
Unencumbered Cash Balance Dec 31	14,877	13,637	9,397
2014/2015/2016 Budget Authority Amount:	16,150	7,000	7,000

City of Winfield

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Preservation	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	64,153	91,672	114,853
Receipts:			
Transfer from general fund	7,084	7,000	7,000
Transfer from water fund	36,128	45,000	45,000
Interest on Idle Funds	211	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	43,423	52,100	52,100
Resources Available:	107,576	143,772	166,953
Expenditures:			
Contractual Services	3,185	16,000	32,000
Commodities		200	200
Transfer to capital improvement fund	12,719	12,719	12,719
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,904	28,919	44,919
Unencumbered Cash Balance Dec 31	91,672	114,853	122,034
2014/2015/2016 Budget Authority Amount:	62,919	44,719	44,919

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Senior Citizens	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	2,787	774	454
Receipts:			
Cowley County Council on Aging	2,000	2,000	2,000
Reimb for services	2,020	1,500	1,700
Transfers from general fund	1,500	3,500	3,500
Transfers from Electric	1,000	1,000	1,000
Interest on Idle Funds	7	20	20
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,527	8,020	8,220
Resources Available:	9,314	8,794	8,674
Expenditures:			
Contractual Services	8,540	8,340	8,340
Commodities			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,540	8,340	8,340
Unencumbered Cash Balance Dec 31	774	454	334
2014/2015/2016 Budget Authority Amount:	9,140	8,340	8,340

City of Winfield

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Convention and Tourism			
Unencumbered Cash Balance Jan 1	80,874	57,775	27,105
Receipts:			
Transient Guest Tax	70,013	100,000	105,000
Refunds of expenditures	3,980		
Rent	2,955	2,000	2,000
Interest on Idle Funds	209	300	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	77,157	102,300	107,300
Resources Available:	158,031	160,075	134,405
Expenditures:			
Personal Services	445	399	334
Contractual Services	61,612	58,380	58,380
Commodities	4,109	6,691	7,355
Other charges	30,284	32,500	32,500
Capital Outlay	3,806	10,000	10,000
Transfers To Sampler Fund		25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	100,256	132,970	133,569
Unencumbered Cash Balance Dec 31	57,775	27,105	836
2014/2015/2016 Budget Authority Amount:	112,704	139,887	133,569

Adopted Budget

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Cemetery Improvement			
Unencumbered Cash Balance Jan 1	90,752	71,026	55,251
Receipts:			
Cemetery Sales	5,682	5,000	5,500
Contributions to City	150	500	500
Transfer from cemetery endowment	16	25	25
Pre-need pmts			
Interest on Idle Funds	236	200	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,084	5,725	6,225
Resources Available:	96,836	76,751	61,476
Expenditures:			
Contractual Services			
Commodities	1,198	6,500	6,500
Other charges			
Capital Outlay	24,567		
Contingency			
Transfers	45	15,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,810	21,500	26,500
Unencumbered Cash Balance Dec 31	71,026	55,251	34,976
2014/2015/2016 Budget Authority Amount:	87,025	50,025	26,500

City of Winfield

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fairgrounds Improvement	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	99,134	105,611	95,811
Receipts:			
Building Use Fees	11,155	12,000	11,000
Contributions to City	14,650		
Interest on Idle Funds	278	200	200
Miscellaneous	340		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,423	12,200	11,200
Resources Available:	125,557	117,811	107,011
Expenditures:			
Capital Outlay	19,946	12,000	20,000
Transfer to Special liability (project)	0	0	0
Contingency	0	10,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,946	22,000	80,000
Unencumbered Cash Balance Dec 31	105,611	95,811	27,011
2014/2015/2016 Budget Authority Amount:	81,430	72,000	80,000

Adopted Budget

Streets Sales Tax	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
transfer from general fund	0	250,000	715,483
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	250,000	715,483
Resources Available:	0	250,000	715,483
Expenditures:			
capital outlay		250,000	210,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	250,000	210,000
Unencumbered Cash Balance Dec 31	0	0	505,483
2014/2015/2016 Budget Authority Amount:	0	210,000	210,000

See Tab C

City of Winfield

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Drug Task Force	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	44,978	40,712	37,352
Receipts:			
Contributions from Member Cities	15,190	15,000	15,000
Drug Seizure Distributions	2,180	10,000	10,000
Interest on Idle Funds	127	40	40
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,497	25,040	25,040
Resources Available:	62,475	65,752	62,392
Expenditures:			
Contractual Services	6,093	6,800	6,800
Commodities	7,856	9,100	9,100
Other Charges	2,779	12,500	12,500
Capital Outlay	5,035		
Contingencies			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	21,763	28,400	28,400
Unencumbered Cash Balance Dec 31	40,712	37,352	33,992
2014/2015/2016 Budget Authority Amount:	28,400	28,400	28,400

Adopted Budget

Special Improvement	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	100
Receipts:			
Interest on Idle Funds	0	100	120
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	100	120
Resources Available:	0	100	220
Expenditures:			
Contractual Services			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp		0	
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	100	220
2014/2015/2016 Budget Authority Amount:	10,000	0	0

City of Winfield

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	595,850	991,949	704,506
Receipts:			
Sales of Service	28,056,951	26,750,000	27,500,000
Sale of Generated Energy	456,676	800,000	600,000
Rents	20,230	13,000	13,000
Reimbursement for Services	145,012	90,000	90,000
Connect/Reconnect Fees	61,920	53,000	53,000
Prior Year Encumbrance Cancellation	38,791	0	0
Capacity revenue	220,380	193,520	193,520
Transmission revenue	395,411	325,000	325,000
Sale of Scrap	7,811	10,000	10,000
Refunds of Expenditures	1,800	500	500
Transfer from Golf	30,000		
Interest on Idle Funds	6,820	8,000	8,000
Miscellaneous	20,314		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	29,462,116	28,243,020	28,793,020
Resources Available:	30,057,966	29,234,969	29,497,526
Expenditures:			
Personal Services	1,935,292	1,982,600	2,004,946
Contractual Services	537,759	581,325	634,175
Commodities	1,735,651	2,077,138	2,104,226
Purchased Energy for Resale	21,840,301	20,400,000	20,768,750
Other charges	15,438	37,750	15,750
Transfers	2,507,870	2,801,250	2,853,000
Capital Outlay	493,706	650,400	729,800
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,066,017	28,530,463	29,110,647
Unencumbered Cash Balance Dec 31	991,949	704,506	386,879
2014/2015/2016 Budget Authority Amount:	30,757,112	28,280,387	29,110,647

See Tab C

Adopted Budget

Gas Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	257,743	-236,412	361,453
Receipts:			
Sales of Utilities	5,606,610	5,600,000	5,600,000
Connect/Reconnect fees	17,733	18,000	18,000
Reimbursement of Services	11,566	7,000	7,000
Interest on Idle Funds	3,667	2,750	2,750
Miscellaneous	924	2,250	2,250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,640,500	5,630,000	5,630,000
Resources Available:	5,898,243	5,393,588	5,991,453
Expenditures:			
Personal Services	590,634	570,590	594,227
Contractual Services	33,500	52,250	64,000
Commodities	681,634	811,695	816,904
Purchased Energy for Resale	3,940,536	2,700,000	3,100,000
Other charges	3,850	16,200	5,900
Transfers Out	652,628	777,300	787,300
Capital Outlay	231,873	104,100	107,000
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,134,655	5,032,135	5,475,331
Unencumbered Cash Balance Dec 31	-236,412	361,453	516,122
2014/2015/2016 Budget Authority Amount:	5,973,030	5,309,261	5,475,331

See Tab A

See Tab B

Page No.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Stormwater Drainage	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	164,658	170,321	189,871
Receipts:			
Stormwater Drainage Charges	148,245	150,300	150,300
Interest on Idle Funds	478	300	300
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	148,723	150,600	150,600
Resources Available:	313,381	320,921	340,471
Expenditures:			
Contractual Services	6,257	51,200	51,200
Commodities	23,165	59,850	59,850
Transfers to Bond and Interest Fund	113,638	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	143,060	131,050	131,050
Unencumbered Cash Balance Dec 31	170,321	189,871	209,421
2014/2015/2016 Budget Authority Amount:	224,688	224,688	131,050

Non-Budgeted Funds-D

[illegible]

****Note:** The two bold yellow figures should agree.

2016

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2014 is to be shown)

City of Winfield

Non-Budgeted Funds-D

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
East 9th Resurfacing			2014 Temp Note			2015 KLINK								
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	0		Cash Balance Jan 1	0		Cash Balance Jan 1	0		Cash Balance Jan 1	0		Cash Balance Jan 1		Total
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		0
Transfers	150,000		Transfers	100,000		Transfers In	150,000		Transfers In	150,000		Transfers In	135,000	
Total Receipts	150,000		Total Receipts	100,000		Total Receipts	150,000		Total Receipts	150,000		Total Receipts	135,000	685,000
Resources Available:	150,000		Resources Available:	100,000		Resources Available:	150,000		Resources Available:	150,000		Resources Available:	135,000	685,000
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Cap Outlay	186,193		Cap Outlay			Cap Outlay	9,874		Cap Outlay			Cap Outlay	145,530	
Total Expenditures	186,193		Total Expenditures	0		Total Expenditures	9,874		Total Expenditures	0		Total Expenditures	145,530	341,597
Cash Balance Dec 31	-36,193		Cash Balance Dec 31	100,000		Cash Balance Dec 31	140,126		Cash Balance Dec 31	150,000		Cash Balance Dec 31	-10,530	343,403
														**
														**
														**

**Note: The two bold yellow figures should agree.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

2016

The governing body of
City of Winfield
will meet on at at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	9,427,815	36.501	10,555,451	36.445	11,188,226	2,462,472	36.452
Debt Service	10,550,219	9.155	10,731,007	9.141	3,487,833	617,530	9.141
Library	508,144	6.817	536,134	6.807	517,639	459,376	6.800
Special Liability	273,737	1.824	210,230	1.821	210,164	123,032	1.821
Industrial Development	46,016	0.180	58,340	0.179	89,695	12,092	0.179
Special Highway	691,371		708,958		782,970		
Flood Control	54		5,250		15,250		
Alcohol and Drug Safety Acti			250		750		
Special Parks and Recreation	27,218		58,000		120,000		
Special Alcohol and Drug	15,689		24,579		25,085		
Law Enforcement Trust			4,000		7,000		
Water Preservation	15,904		28,919		44,919		
Senior Citizens	8,540		8,340		8,340		
Convention and Tourism	100,256		132,970		133,569		
Cemetery Improvement	25,810		21,500		26,500		
Fairgrounds Improvement	19,946		22,000		80,000		
Streets Sales Tax			250,000		210,000		
Drug Task Force	21,763		28,400		28,400		
Special Improvement							
Electric Utility	29,066,017		28,530,463		29,110,647		
Gas Utility	6,134,655		5,032,135		5,475,331		
Water Utility	2,470,014		2,545,470		2,565,282		
Refuse Utility	1,438,705		1,355,978		1,376,032		
Wastewater Utility	2,122,319		2,084,496		2,143,344		
Stormwater Drainage	143,060		131,050		131,050		
Golf Course	528,963		582,088		644,229		
Management Services	2,890,005		3,174,792		3,094,250		
Operation Ctr Services	486,196		623,053		641,261		
Non-Budgeted Funds-A	1,640,502						
Non-Budgeted Funds-B	2,314,398						
Non-Budgeted Funds-C	1,668,033						
Non-Budgeted Funds-D							
Totals	72,635,348	54.477	67,443,853	54.393	62,157,766	3,674,502	54.393
Less: Transfers	9,740,616		8,139,645		8,128,662		
Net Expenditure	62,894,732		59,304,208		54,029,104		
Total Tax Levied	3,562,198		3,632,130		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	65,208,103		66,774,924		67,553,040		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	14,865,000		13,190,000		11,450,000		
Revenue Bonds	0		0		0		
Other	7,521,644		5,245,000		8,075,000		
Lease Purchase Principal	0		0		0		
Total	22,386,644		18,435,000		19,525,000		

*Tax rates are expressed in mills

Brenda Peters
City Official Title: City Clerk

City of Winfield

2016

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	2,433,618	36.025	33,296
Debt Service	610,372	9.035	8,351
Library	454,538	6.729	6,219
Special Liability	121,622	1.800	1,664
Industrial Development	11,980	0.177	164
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	3,632,130	53.767	49,694

2015 July 1 Valuation: 67,553,040

Valuation Factor: 67,553.040

Neighborhood Revitalization Subj to Rebate: 924,247

Neighborhood Revitalization factor: 924.247

**This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Page No.

